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**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**

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COMPTROLLER'S MEMORANDUM NO. 1998-26

TO: All Department Heads

SUBJECT: Requirement for Original Bills (Invoices)

This memorandum is to remind all departmental personnel that original invoices are required by Section 40-56, Hawaii Revised Statutes which states, "...each original bill shall be specially certified to by the subordinate officer of the State directly incurring the liability or expense that all materials, supplies, and incidentals have been received in good order and condition..." prior to any disbursement of public funds.

Requests for reimbursements must also be supported with original invoices. Original invoices not only support the amounts being reimbursed but also provide the necessary documentation that the expenditures were actually made for which the reimbursements are being sought. An exception to this requirement would be in those specific cases where receipts are not given, for example, parking meters, bus fares, newspaper dispensers, etc. In these cases, a certification as to the type of expenditure and the amount paid must be included in the request for reimbursement.

If you or your staff have any questions, please call Sheila Walters at 586-0650.


RAYMOND H. SATO
State Comptroller